In the High Court of Judicature at Madras

Dated : 03.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Contempt Petition No.1512 of 2018

K.K.Krishnamoorthy ...Petitioner

Vs

B.Vanithamani, Assistant Commissioner (CT), Valaja Nagaram, Ariyalur-621704.

...Respondent

PETITION under Section 11 of the Contempt of Courts Act, 1971 to punish the respondent for contempt of the order of this Court in W.P.No. 12949 of 2017 dated 23.1.2018 and to direct the respondent to implement the order of this Court in W.P.No.12949 of 2017.

For Petitioner : Mr.R.Rajendran

For Respondent : Mr.M.Hariharan, AGP

ORDER

The above contempt petition has been filed alleging willful disobedience of the order and direction in W.P.No.12949 of 2017 dated 23.1.2018, the operative portion of which, reads thus :

> *"Thus, for the above reasons, this writ petition is allowed, the impugned notice is set aside and it is declared that the dealer shall be recognized as a partnership concern in terms of the Form D Application filed during February, 1986. Taking into consideration the directive issued by the Commissioner of Commercial Taxes, the third respondent is directed to restore the registration of Tvl.Kali Chettiar & Sons as a partnership concern in terms of the application in Form D submitted during February, 1986, when the petitioner's father was alive. The above direction shall be complied with by the third respondent within a period of two weeks from the date of receipt of a copy of this order."*

2. Pursuant to the said direction, the respondent passed the order dated 08.5.2018 restoring the registration of the firm under the provisions of the Tamil Nadu General Sales Tax Act, 1959, the Tamil Nadu Value Added Tax Act, 2006 and the Central Sales Tax Act, 1956 and that the application in Form D filed by the petitioner was given retrospective effect from the date of application i.e February 1986. Thus, this Court is of the view that there

has been a full compliance of the order and direction issued by this Court.

3. The learned counsel for the petitioner submits that consequentially, the respondent ought to have made the registration of the firm valid under the provisions of the Goods and Services Tax Act, 2017.

4. Though such a submission is made before this Court, the prayer sought for in the writ petition is not to that effect and the respondent cannot be stated to have committed contempt of the orders of this Court. This is sufficient reason to reject the contempt petition. However, considering the fact that the Goods and Services Tax Act, 2017 came into force, necessarily the petitioner's registration should be continued under the new Enactment also.

5. The learned Additional Government Pleader submits that the respondent met him in person and discussed about the modalities and that there are certain issues to be sorted out, for which, a clarification has been sought from the higher officials. In the light of the above, this Court holds that there is no contempt committed by the respondent.

6. Hence, the contempt petition is closed with a direction to the respondent to take further action on the request made by the petitioner for effective registration of the firm under the Goods and Services Tax Act, 2017 in accordance with law. No costs.

SD/
ASSISTANT REGISTRAR(Comm.Cases)

RS

//Certified to be true copy//

Dated at Madras this the day of 2018.

COURT OFFICER(O.S.)

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TM/CO/16/07/2018.

One CC to Government Pleader, SR. 8960.